

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1001 be amended to read as follows:

- 1 Delete the title and insert the following:
- 2 A BILL FOR AN ACT to amend the Indiana Code concerning
- 3 taxation and to make an appropriation.
- 4 Page 57, between lines 3 and 4, begin a new paragraph and insert:
- 5 "SECTION 47. IC 6-1.1-21.3 IS ADDED TO THE INDIANACODE
- 6 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
- 7 MARCH 1, 2004 (RETROACTIVE)]:
- 8 **Chapter 21.3. Payments in Lieu of Property Taxes**
- 9 **Sec. 1. As used in this chapter, "PILOT" refers to a payment**
- 10 **in lieu of taxes.**
- 11 **Sec. 2. (a) This chapter applies to a county in which the state**
- 12 **owns acreage.**
- 13 **(b) A county is entitled to a PILOT from the state for land**
- 14 **within the county that is:**
- 15 **(1) owned or leased by the state on March 1 of the previous**
- 16 **year; and**
- 17 **(2) exempt from the payment of property taxes.**
- 18 **Sec. 3. On May 1 and November 1 of each year, the state shall**
- 19 **make a PILOT to each county that is entitled to receive a PILOT**
- 20 **under section 4 of this chapter.**
- 21 **Sec. 4. The PILOT required to be paid for a year under section**
- 22 **5 of this chapter for land described in section 2(b) of this chapter,**
- 23 **regardless of how the land is used, equals the product of:**

- (1) the statewide agricultural land base rate value for the year in which the PILOT is payable, as determined by the department of local government finance;
- (2) the number of acres subject to the PILOT; and
- (3) the net property tax rate (after application of the property tax replacement credit) in the taxing district in which the land is located for property taxes payable in the year in which the PILOT is payable.

**Sec. 5.** Not later than September 1 of each year, the auditor of state shall provide the township assessor of each township in which land described in section 2(b) of this chapter is located with a report of:

- (1) the number of acres of land described in section 2(b) of this chapter that are located in the township; and
- (2) any other information required by the department of local government finance;

on a form prescribed by the department of local government finance. However, with the consent of the department of local government finance, the auditor of state may distribute the information required under this section in an electronic format.

**Sec. 6. A PILOT:**

- (1) is billed;
- (2) is due;
- (3) bears interest if unpaid; and
- (4) is distributed to a political subdivision within a county;

in the same manner as ad valorem property taxes. A PILOT is treated in the same manner as a property tax for purposes of the procedural and substantive provisions of law.

**Sec. 7. The department of local government finance:**

- (1) shall prescribe a form for the transfer of information required under section 5 of this chapter; and
- (2) may adopt standards for the reporting of information under section 5 of this chapter that are necessary to assist:
  - (A) townships;
  - (B) counties; and
  - (C) conservancy districts;

with the implementation of this chapter.

**Sec. 8.** There is annually and continuously appropriated from the state general fund the amount necessary to make the distributions required by this chapter."

Page 110, between lines 3 and 4, begin a new paragraph and insert:

"SECTION 88. [EFFECTIVE JULY 1, 2004] (a) A payment in lieu of taxes is first due under IC 6-1.1-21.3, as added by this act, on

1     **May 1, 2005.**

2         **(b) In cooperation with the auditor of state, the department of**  
3     **local government finance shall, not later than August 1, 2004,**  
4     **prescribe a form for the auditor of state to report the information**  
5     **needed to carry out IC 6-1.1-21.3-5, as added by this act.**

6         **(c) This SECTION expires January 1, 2006."**

7         Renumber all SECTIONS consecutively.

(Reference is to HB 1001 as printed November 18, 2003.)

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Representative Koch